



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David Cook
DOCKET NO.: 11-03933.001-R-1
PARCEL NO.: 07-13-312-002

The parties of record before the Property Tax Appeal Board are David Cook, the appellant, by attorney Herbert B. Rosenberg of Schoenberg Finkel Newman & Rosenberg LLC, in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$45,950
IMPR.: \$8,750
TOTAL: \$54,700**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story single-family dwelling of frame construction with 936 square feet of living area. The dwelling was constructed in 1885. Features of the home include a crawl-space foundation, central air conditioning and a detached one-car garage. The property has a 6,996 square

foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$165,000 as of January 1, 2011. The appraiser utilized the sales comparison approach to value and analyzed three comparable sales located from .14 to .97 of a mile from the subject. The comparables consist of parcels ranging in size from 5,031 to 6,854 square feet of land area and are improved with one-story frame dwellings that were 64 to 101 years old. The homes range in size from 822 to 888 square feet of living area. One comparable has a partial unfinished basement and a one-car garage. Each comparable has central air conditioning. The properties sold between April and August 2010 for prices ranging from \$150,000 to \$180,000 or from \$182.48 to \$214.29 per square foot of living area, including land. The appraiser made adjustments for dwelling size, the basement of comparable #3 and the lack of garages for comparables #1 and #2. The appraiser estimated adjusted sales prices ranging from \$152,410 to \$182,500.

Based on this evidence, the appellant requested a total assessment reflective of the appraised value at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,390. The subject's assessment reflects a market value of \$260,603 or \$278.42 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

The board of review submitted a grid analysis of the comparable sales in the appraisal report along with a memorandum. The board of review reported that comparable #1 contains 1,369 square feet of living area rather than the 840 square feet that were estimated by the appellant's appraiser. Reportedly comparable #1 was also demolished shortly after the June 2010 purchase. The board of review noted that comparable #1 was located on an arterial street, but the appraiser made no adjustment for this location difference or the age difference. In the memorandum, the board of review further reported that appraisal sale #1 was from the downtown area like the subject, but comparables #2 and #3 were from outside the subject's

neighborhood code assigned by the assessor and were from an area north of downtown. The board of review also noted that each of the comparables were ranch style dwellings whereas the subject is a Cape Cod and each home is newer than the subject with two comparables lacking garages. The memorandum concluded that comparable sale #2 was reportedly in need of cleaning and renovation prior to occupancy and the lot was narrow which is atypical for the neighborhood.

In support of its contention of the correct assessment the board of review through the Naperville Township Assessor's Office submitted information a grid analysis of three comparable sales located in the same neighborhood code assigned by the assessor as the subject property along with a further explanation of the properties in a memorandum. Comparable #1 reportedly was demolished shortly after the sale in February 2011. Comparable #3 has two dwellings on the parcel, one of which is a 1.5-story home, however, the dwelling size of 1,464 square feet reflects the total of the two homes and the memorandum contends that the second dwelling was reportedly uninhabitable. The comparables consist of parcels that range in size from 8,712 to 10,890 square feet of land area. The parcels are improved with one ranch style dwelling and two 1.5-story dwellings of frame or frame and brick exterior construction. The homes range in age from 57 to 105 years old and range in size from 884 to 1,464 square feet of living area as reported on the grid with comparable #3 having two homes of 840 and 624 square feet each. Two comparables have basements and one comparable has central air conditioning. Each of the homes has a one-car or a two-car garage. These properties sold between August 2010 and February 2011 for prices ranging from \$285,000 to \$350,000 or from \$239.09 to \$322.39 per square foot of living area, including land.

Since the appellant requested a reduction in the subject's land assessment, the board of review submitted a parcel map with land assessments for parcels in the vicinity of the subject. As set forth in the memorandum, "smaller lots than the subject have a lower land value, similar sized lots as the subject have a similar land value, and larger lots than the subject have higher land values." This land assessment data concerns a lack of uniformity or an assessment inequity argument, not the appellant's market value claim.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued that in response to the appellant's appraisal report, the board of review did not submit any meaningful analysis of recent sales of comparable properties to support the subject's assessment. The data submitted was unadjusted and the appellant included a factual critique prepared by the appellant's appraiser. The appraiser contended that each of the board of review sales have larger and wider lots making them more desirable for new construction, there was no record of comparable #2 having been advertised in the Multiple Listing Service and comparable #3 was larger in size making it functionally superior according to the appellant's appraiser.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$165,000 as of January 1, 2011. The appraiser presented comparables that were similar in age and size to the subject dwelling.

The Board has given no weight to board of review comparable #3 as this property had two dwellings and thus differed from the subject property. The Board has also given reduced weight to board of review comparable #2 as this dwelling was much newer than the subject.

The board of review comparable sale #1 was most similar to the subject, but the board of review reported that this property was demolished shortly after the sale in February 2011 which then results in a purchase price for the acquisition of the land which must be increased by the costs of demolition. Given that comparable #1 was acquired for the land, the Board finds that this sale is not comparable to the subject improved parcel and thus is not a suitable comparable.

The subject's assessment reflects a market value of \$260,603 or \$278.42 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$165,000 as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 21, 2014

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.